

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
April 28, 2020  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy held via teleconference call was called to order on Tuesday, April 28, 2020 at 8:32 am with Chair Scott Dockins, CPA, presiding. The roll call was done verbally with each member acknowledging their attendance. The Board adjourned to Executive Session at 8:38 am and returned to Regular Session at 10:32 am. The meeting adjourned at 4:17 pm.

**ROLL CALL**

The following members of the Board all participated via phone:

Scott Dockins, CPA, Chair

Jason Peery, CPA, Vice-Chair

James Bell, CPA, Secretary

Cynthia Harmon, CPA, Treasurer

Kevin Oakey, CPA Member – excused absence at 11:21am

Michael ‘Mick’ Armstrong, CPA Member

Larry Hunter, Public Member

Kent Absec, Executive Director and Tami Helton, Board Secretary, along with Andrea Rosholt, Legal Counsel, represented Board staff. Sandy Bly and Mary Robinson, Board staff participated in the Board meeting. Laura Lantz, ISCPA, attended the regular session. Misty Lawrence, DFM, joined the meeting from 10:33am – 12:01pm. Christina Otto, LSO joined the meeting from 10:43am -12:01pm.

**1. CONVENE REGULAR SESSION**

Mr. Armstrong motioned, and Mr. Hunter seconded, to accept the minutes of the January 19, 2020 Board Meeting Regular Session. Motion carried. Mr. Hunter motioned, and Ms. Harmon seconded, to accept the minutes of the January 23, 2020 Board Meeting Regular Session. Motion carried. Mr. Peery motioned, and Mr. Oakey seconded, to accept the minutes of the February 13, 2020 Board Meeting Regular Session. Motion carried.

**2. EXECUTIVE SESSION**

Scott Dockins, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Jason Peery, yes; James Bell, yes; Cynthia Harmon, yes; Larry Hunter, yes; Kevin Oakey, yes; Michael (Mick) Armstrong, yes. Motion carried.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, the Board addressed items from the Executive Session.

**(A) Approve Minutes:** Mr. Peery motioned, and Ms. Harmon seconded, to accept the minutes of the January 9, 2020 Board Meeting Executive Session. Motion carried. Mr. Peery motioned, and Ms. Harmon seconded, to accept the minutes of the January 23, 2020 Board Meeting Executive Session. Motion carried.

**(B) Status Reports on Complaint Dockets:**

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There were no disciplinary dockets that needed Board action.

**(C) Exam Special Consideration:** There were no Exam Special Considerations.

**(C.2) Approval of Exam Scores and Pass Lists:**

Mr. Peery motioned, and Mr. Armstrong seconded, to approve the Exam scores as presented from 1<sup>st</sup> Quarter, 2020. Motion carried. Mr. Peery motioned, and Mr. Hunter seconded, to ratify the 1<sup>st</sup> Quarter, 2020 Exam Pass List as presented. Motion carried.

**(D) Non-Licensee Activity:**

Mr. Absec gave an update on the matter of an exam candidate that had previously appeared before the Board. Mr. Absec reported the candidate had met all courses of action described by the Board and was now eligible, based on their recommendation, to sit as an Idaho candidate.

**(E) License Special Consideration:** There were no Licensure Special Considerations.

**(F) CPE Committee Audits, Extensions/Exceptions:**

Mr. Peery motioned, and Ms. Harmon seconded, to ratify the CPE Committee's acceptance of the 2019 CPE Audits as approved by the CPE Committee. Motion carried. Mr. Peery motioned, and Mr. Armstrong seconded, to ratify the CPE Committee decisions regarding the exception and extension requests and the sending of five-year no extension letters to licensees that fit the criteria. Motion carried. Mr. Peery motioned to approve the recommendations for member renewal on the CPE Committee and then made an amendment to his motion, and Mr. Hunter seconded, to ratify the CPE Committees nomination of Mr. Brad Berls and Ms. Halford to an additional 5-year term on the CPE Committee beginning in December 2020 and ending in December of 2025. Motion carried.

**(G) Performance Evaluations and Merit Pay Increases:** Mr. Peery motioned, and Ms. Harmon seconded to accept the Executive Director's CEC recommendations for staff for FY2021. Motion carried.

**4. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec provided an update to the Board on the education and implementation of technology with the CPA evolution. The Board discussed the inclusion of Information Technology courses as part of courses credited for business classes to meet the requirements for exam and licensure. Ms. Harmon motioned, and Mr. Armstrong seconded to allow Board staff to determine if computer/technology courses count towards business coursework and credits. Motion carried. 2) Mr. Absec gave a review of the 2020 Legislative session and legislation that may directly or indirectly affect the agency. 3) Mr. Absec discussed the steps that will need to be taken for the 2021 Rulemaking session as they pertain to the current Executive Orders put in place by Governor Little. 4) Mr. Absec presented the Board's legal and disciplinary costs for the previous three fiscal years. 5) Mr. Absec discussed the FY2021 budget and the Governor's directive to reduce the budget by 5%. Database maintenance spending and travel costs were reported as primary areas in which the Board can support the budget cuts suggested. 6) Mr. Absec briefed the

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Board on his activities since the last Board meeting.

***Treasurer Report:*** Ms. Harmon reported on the financial position of the agency as of the March 2020 Treasurer's report. Mr. Absec presented the expenses to date as a direct impact of COVID-19.

***Legal Counsel Report:*** Ms. Rosholt discussed COVID-19 impacts to the Board and other governing bodies.

**5. EXAMINATION**

***Examination Candidates:*** Ms. Harmon moved, and Mr. Bell seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried. Mr. Absec discussed the multiple impacts on the exam, payment coupons, testing centers, Notices to Schedule, and potential credit extensions due to COVID-19.

<b>Name</b>	<b>ATT Export Date</b>
Cortney Ann Nolan	01/14/2020
Jessica Ann Kincella	01/14/2020
Paige Analise Norgart	01/16/2020
Michael Gabriel Hatstrup	01/21/2020
Tomi Renee Stapleton	01/23/2020
Garen James Bond	01/23/2020
Savanna Sue Tryon	02/04/2020
James Ellis O'Keeffe	02/04/2020
Nathaniel Scott Tollman	02/06/2020
Joseph Loguma Lopeyok	02/12/2020
Sebastian Anthony Marx	02/12/2020
Jessica Anne Sprute	02/12/2020
Jazmin Samantha Lopez Mijangos	02/13/2020
Jin Yang	02/24/2020
Carol Elizabeth Carrillo	02/24/2020
William Boyd Huntsman	02/24/2020
David Tyler Dildine	03/03/2020
Karsen Tyler Garcia	03/03/2020
Denham Garrison Passmore	03/05/2020
Debra Michelle McGhie	03/05/2020
John Andrew Jozwik	03/18/2020
Sara Ashly Koonce	03/19/2020
Cory Dee DeBlieck	03/23/2020
Aaron Joseph Robison	03/23/2020
Josue Omar Gomez-Magana	03/23/2020
Michael Clair Humphries	03/24/2020
Makenzie Diane Welch	03/24/2020
Braden James Luper	03/31/2020

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**6. NEW LICENSEES: CP-6186 through CP-6215**

Mr. Hunter moved, and Mr. Bell seconded, to ratify the list of new licensees from CP-6186 through CP-6215 as presented. Motion carried. Mr. Absec discussed COVID-19 impacts to licensure such as notarization of experience form, impacts on jobs, and license renewal.

Name	License #	License Method	State	Issue Date
Jason Michael Booth	CP-6186	Reciprocity	CA	01/14/2020
Jason Michael Kazda	CP-6187	Exam	ID	01/14/2020
Courtney Hicks Price	CP-6188	Exam	ID	01/16/2020
Mitchell Randy Hullinger	CP-6189	Exam	ID	01/16/2020
Cheryl Lynn O'Boyle	CP-6190	Reciprocity	WA	01/21/2020
Ryan Wayne Garrett	CP-6191	Exam	ID	01/21/2020
Abigail Alicia Belthoff	CP-6192	Exam	ID	01/21/2020
Sean Thomas Denney	CP-6193	Reciprocity	CA	01/21/2020
Jason Patrick Hovey	CP-6194	Reciprocity	CA	01/21/2020
Susan K Bachtelle	CP-6195	Reciprocity	CA	01/23/2020
Wayne Michael Ririe	CP-6196	Exam	ID	01/23/2020
Nathaniel David Kisner	CP-6197	Grade Transfer	AZ	01/23/2020
Peter Anthony Phelps	CP-6198	Reciprocity	MA	01/28/2020
Carol Ann Tanner	CP-6199	Reciprocity	CA	01/28/2020
Colleen Clara Fluckiger	CP-6200	Reciprocity	UT	01/30/2020
Brennon Vernon Archibald	CP-6201	Grade Transfer	UT	02/06/2020
April Lynn Matlock	CP-6202	Exam	ID	02/13/2020
Daniel Edwin Klinger	CP-6203	Grade Transfer	UT	02/13/2020
Klint Marshall Ferris	CP-6204	Reciprocity	AK	02/13/2020
Andrew Randal Furrows	CP-6205	Exam	ID	02/18/2020
Suzanne Ruth Clay	CP-6206	Grade Transfer	GA	02/19/2020
Jennifer Leigh Rudolph	CP-6207	Reciprocity	UT	02/24/2020
Michael Jarvis Ball	CP-6208	Exam	ID	03/03/2020
Trevor Christian Petersen	CP-6209	Reciprocity	WA	03/03/2020
Matthew Kenneth Thurber	CP-6210	Exam	ID	03/05/2020
Robert Griffin Bailey	CP-6211	Reciprocity	OR	03/16/2020
Kasey Dylan Chovanak	CP-6212	Exam	ID	04/06/2020
Christian Thurn Anderson	CP-6213	Grade Transfer	CO	04/06/2020
Kayla Christine Kormylo	CP-6214	Exam	ID	04/13/2020
James Madison Fisher	CP-6215	Reciprocity	CA	04/15/2020

**7. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Mr. Absec updated the Board on 2018, 2019, and 2020 peer reviews. Mr. Absec discussed COVID-19 impacts on Peer Reviews to Idaho licensees and how the Nevada Society of CPAs may be granting extensions based on an upcoming vote of the AICPA Peer Review Board Committee. The

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committee is scheduled to meet on May 7, 2020.

**8. Executive Orders 2019-01, 2020-01, & 2020-02**

Mr. Absec provided an update on sunset review aspect from Executive Order 2019-01 which was not implemented due to the legislature not reauthorizing the administrative rules at the close of the session which took a considerable amount of time as agencies worked on reducing regulations. Mr. Absec discussed how Executive Order 2020-01 replaced Executive Order 2019-02, the Red-Tape Reduction Act. Mr. Absec discussed how Executive Order 2020-02 will impact the Board and how, with Legal Counsel, the Board will be implementing the Order.

**9. CPE**

Ms. Helton led a discussion on COVID-19 impacts on 2019 CPE extension requests and 2020 CPE requirements.

**10. NASBA**

Mr. Absec shared with the Board members the NASBA Committees in which Board members may participate during the 2020-2021 year and encouraged participation from members to increase Idaho's exposure with NASBA. Mr. Peery, NASBA Mountain Regional Director, reported on current activities and initiatives being undertaken by the organization and potential impacts of the COVID-19 for the remainder of the current year.

**11. PROCLAMATION**

Mr. Perry motioned, and Ms. Harmon seconded, to direct Board Staff and Legal Counsel to issue a Proclamation, consistent with Governor Little's March 13, 2020 Proclamation, which will be signed by the Board Chair and will read:

WHEREAS, on March 13, 2020, Governor Brad Little issued a Proclamation declaring a state of emergency pursuant to Idaho Code Section 46-1008, in response to the coronavirus pandemic (COVID-19), in the state of Idaho; and

WHEREAS, the Proclamation authorized state licensing agencies and departments to temporarily exercise enforcement discretion, implement temporary rules, and waive licensing and related requirements to maximize access to health care services and provider support in response to COVID-19; and

WHEREAS, the Idaho State Board of Accountancy ("Board") is an agency of the state of Idaho subject to the Proclamation; and

WHEREAS, on March 25, 2020, pursuant to the Constitution of the State of Idaho and Sections 46-601 and 46-1008, Idaho Code, the Governor ordered the Director of the Idaho Department of Health and Welfare to issue an Order to Self-Isolate, which order was extended and amended on

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April 15, 2020; and

WHEREAS, on April 23, 2020, the Governor announced a four-stage plan for reopening Idaho's economy, with the first phase expected to begin on May 1, 2020; and

WHEREAS, the Board has determined it is necessary to issue this Proclamation and order in response to the COVID-19 pandemic and in response to the letter and spirit of the Proclamations and Orders entered by the Governor.

NOW, THEREFORE, in response to the Proclamations and Orders issued by or at the direction of the Governor of the State of Idaho, the Board enters the following Proclamation concerning licensing-related requirements:

1. Rule 102 of the Idaho Accountancy Rules ("Accountancy Rules") provides the Application to Test ("ATT") will expire 90 days after it is issued unless the candidate pays the applicable fees. Pursuant to the Proclamation, the Board Staff shall be entitled, in its discretion, to waive the fee to issue a new ATT to extend the window for candidates to pay the applicable fees for any applicant who has been furloughed or unemployed by the COVID-19 pandemic during the pendency of the Governor's Proclamations and Order[s]. Applicants requesting an extension should contact the Board Staff.
2. Rule 102 of the Accountancy Rules also provides that a Notice to Schedule ("NTS") for the CPA examination is valid for six (6) months after it is issued. Pursuant to the Proclamation, the Board Staff shall be entitled, in its discretion, to extend any unexpired NTS in effect during the pendency of the Emergency Orders by 90-180 days per exam section. Candidates seeking additional extensions related to COVID-19 shall apply to the Board for a variance.
3. Rule 105 of the Accountancy Rules requires candidates to pass all four (4) test sections of the CPA Examination with a grade of seventy-five (75) or higher within an 18-month period, which begins on the date that the first test section is passed. The rule further provides that candidates who do not pass all four (4) sections of the CPA Examination within the 18-month period lose credit for any test section(s) passed outside the 18-month period and that test section(s) is to be retaken. Pursuant to the Proclamation, the Board Staff shall be entitled, in its discretion, to extend the period and credit validity in 90-day increments for candidates affected by the COVID-19 pandemic and the exam site closures in effect as a result of the Emergency Orders.

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4. Rule 200.02 of the Idaho Accountancy Rules addresses experience. The rule requires an applicant to provide evidence of one (1) year of experience consisting of full- or part-time employment that extends over a period of no less than twelve (12) months and no more than thirty-six (36) months, with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure. Pursuant to the Proclamation, the Board Staff shall be entitled, in its discretion, to extend the thirty-six (36) month window by six (6) months for applicants affected by the COVID-19 pandemic and Emergency Orders.
5. Rule 402.01.b of the Idaho Accountancy Rules provides that a penalty of no more than fifty percent (50%) of the hours a licensee is short in meeting the calendar year CPE requirement may be assessed for (“CPE”) extensions. Pursuant to the proclamation, the Board Staff shall be entitled, in its discretion, to waive the monetary fine for those licensees with current approved CPE extensions and allow submission until June 15, 2020. Late CPE reporting will have a monetary fine. If an extension is approved, required documentation must be submitted no later than June 15, 2020.
6. Rule 406 of the Idaho Accountancy Rules addresses reinstatement. That rule provides in part: “an individual whose license has lapsed or is in a non-active status per Section 54-211, Idaho Code, is to complete no less than eighty (80) hours of CPE, of which at least four (4) hours are in ethics CPE with a minimum of two (2) hours to be in state specific ethics for Idaho, during the twelve (12) months immediately prior to applying for reinstatement or re-entry to an active license.” Pursuant to the Proclamation, the Board Staff shall be entitled, in its discretion, to extend the twelve (12) month window by six (6) months for any applicant who has been furloughed or unemployed by the COVID-19 pandemic during the pendency of the Governor’s Proclamations and Order[s]. Applicants requesting an extension should contact the Board Staff.
7. Any application or other document submitted to the Board required to be taken before notary public, during the pendency of any social distancing order, may be submitted or proven by a declaration meeting the requirements of Idaho Code Section 9-1406.

The deadline to complete license renewals and pay license and firm renewal fees shall not be

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affected during this time. The deadline to complete CPE reporting for the 2020 year has also not been affected.

IT IS SO ORDERED AND APPROVED by the Idaho State Board of Accountancy, on the 28th day of April 2020, and effective through the pendency of the Governor's Stay-At-Home Orders.

**12. UPCOMING MEETINGS**

The Board set the following tentative meeting dates for the 2020 calendar year:

- Thursday, June 4, 2020
- Thursday, July 16, 2020
- Wednesday, October 21, 2020

There being no further business before the Board the meeting was adjourned at 4:17 pm.



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Scott Dockins, CPA, Chair

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Jason Peery, CPA, Vice-Chair

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James Bell, CPA, Secretary